

Exhibit W

Printed for: Marvis.James

Dept: Credit

01/03/03 10:58 AM

From: ROOK321@aol.com
To: MJAMES
Sent: 1/3/03 at 10:40am
Subject: Re: Un-shipped held order report

By the way. I closed the loan on Christmas Eve and the new line has not been established yet.

1/3/02 4:05 - Left Message of
MICHAEL'S voice mail. Receptionist
stated that (RICH COUS) was
IN MICHAEL'S OFFICE NOW TALKING
WITH HIM.

Printed for: Marvis.James

Dept: Credit

01/03/03 10:58 AM

From: ROOK321@aol.com
To: MJAMES
Sent: 1/3/03 at 10:39am
Subject: Re: Un-shipped held order report

E-mail me before you call so that I will make sure that I am available.

Marvis James
Manager, Dealer Financial Accounts
(616) 247-2102
(616) 246-4989
mjames@steelcase.com